

INSTITUTE OF SHORTENING AND EDIBLE OILS, INC.

1750 NEW YORK AVENUE, N.W., SUITE 120

WASHINGTON, D.C. 20006

PHONE (202) 783-7960

FAX (202) 393-1367

EMAIL INFO@ISEO.ORG

June 22, 2006

Dockets Management Branch (HFA-305)
Food and Drug Administration
5630 Fishers Lane, Room 1061
Rockville, MD 20852

Re: Docket 2006P-0243

Qualified Health Claim Petition – Corn Oil and Corn Oil-Containing Products
And a Reduced Risk of Heart Disease

Dear Dockets Clerk:

The Institute of Shortening and Edible Oils (ISEO) supports the petition of ACH Food Companies, Inc. requesting the approval of a qualified health claim for corn oil and corn oil-containing products and the reduced risk of heart disease. ISEO is a trade association representing the refiners of edible fats and oils in the U.S. Its 20 member companies process about 90-95% of the total edible fats and oils processed domestically which are used in baking and frying fats (shortening), salad and cooking oils, margarines and spreads, and confections, as well as ingredients in a wide variety of foods.

ISEO has examined the above-referenced petition and the scientific information supplied in its support. ISEO believes the petition has merit and the supportive information provided is adequate to justify a qualified health claim for corn oil and corn oil-containing products and a reduced risk of heart disease. We believe such a claim will allow consumers to be better educated regarding certain foods' abilities to offer public health benefits.

Thank you for considering the authorization of this qualified health claim.

Yours truly,

/s Robert M. Reeves

Robert M. Reeves
President